

Washington State Auditor's Office
Accountability Audit Report

Foster Creek Conservation District
Douglas County

Audit Period
January 1, 1999 through December 31, 2001

Report No. 63749

Issue Date
October 4, 2002



Washington _____
State Auditor

Brian Sonntag

Audit Summary

Foster Creek Conservation District Douglas County January 1, 1999 through December 31, 2001

ABOUT THE AUDIT

This report contains the results of our independent audit of the Foster Creek Conservation District for the period January 1, 1999, through December 31, 2001. We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. Our work focused on specific areas that had potential for abuse or misuse of public resources.

RESULTS

The District complied with state laws and regulations and its own policies and procedures in the areas we examined. The District had sufficient internal controls in place to safeguard assets.

RELATED REPORTS

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

CLOSING REMARKS

We appreciate the District's commitment to resolve prior audit issues. We also thank District officials and personnel for their assistance and cooperation during the audit.

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Douglas County
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Description of the County

Foster Creek Conservation District Douglas County January 1, 1999 through December 31, 2001

ABOUT THE COUNTY

The Foster Creek Conservation District works to preserve and conserve the natural resources of this state by working with area farmers in recommending and establishing agricultural processes that help maximize crop outputs and comply with environmental regulations.

The District's annual operating budget has increased steadily in the last three years from approximately \$120,000 in 1999 to about \$375,000 in 2001. The District's number of employees also increased during the audit years from four to six. The District relies on the Finance Manager for all finance-related operations. However, the District's Board of Supervisors is ultimately responsible for the operations of the District.

AUDIT HISTORY

We audit the District every three years. No findings have been issued in the past two audits.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Supervisors:

John McLean
Kurt Isaak
Lee Hemmer
Sharon Davis
Wade Troutman

APPOINTED OFFICIALS

Finance Manager

Kay Fisher

ADDRESS

County

P.O. Box 428
Waterville, WA 98858-0428

Audit Areas Examined

Foster Creek Conservation District Douglas County January 1, 1999 through December 31, 2001

In keeping with general auditing practices, we do not examine every portion of the Foster Creek Conservation District's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the County were examined during this audit period:

LEGAL COMPLIANCE

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Code of ethics laws
- Open Public Meetings Act

INTERNAL CONTROL

We evaluated the following areas of the County's internal control structure:

- Expenditures
- Payroll
- Cash receipting

FINANCIAL AREAS

In addition to the financial-related work listed in other categories, we audited the following areas:

- Revenues
- Cash
- Expenditures
- Investments